

IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF TENNESSEE
EASTERN DIVISION

FILED BY SJ D.C.
05 AUG 19 PM 12:19
THOMAS M. GOULD
CLERK, U.S. DISTRICT COURT
W.D. OF TN, JACKSON

UNITED STATES OF AMERICA,)

Plaintiff,)

VS.)

No. 04-1210-T/An

RONALD K. TAYLOR,)

Defendant.)

ORDER POSTPONING SURRENDER DATE

At a show cause hearing on July 21, 2005, defendant Ronald K. Taylor was found in contempt of Court for his failure to obey the Court's prior order enforcing an Internal Revenue Service summons. The Court ordered that the defendant must surrender himself to the United States Marshal for incarceration on August 22, 2005. The Court further stated that it would reconsider the incarceration if the IRS advised that the defendant had fully complied with the summons before that date.

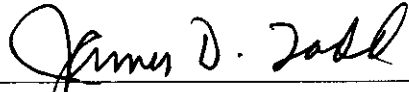
On August 16, 2005, the IRS filed a praecipe asserting that the defendant once again failed to submit the required documents in a timely manner, but that he has indicated an intent to produce the documents the week of August 15-20. Even if the documents are produced during that period, the IRS states there will insufficient time to review them and advise the Court, prior to August 22, as to the extent of compliance. The defendant has filed


a response to the praecipe on August 17, 2005, stating that he is making diligent efforts to comply with the summons, and that certain documents were hand-delivered to the IRS on August 16, 2005. Defendant asks the Court to order the IRS to communicate and consult with counsel regarding a mutually convenient date and time for oral examination and further document production.

As a practical matter, it would be preferable for the IRS and defendant's counsel to cooperate as much as possible. However, the defendant has already been adjudicated in contempt of Court and it is his burden to purge himself of that contempt. Therefore, the Court declines to specifically order the IRS to coordinate with counsel to find a mutually convenient time for plaintiff to comply with the summons.

While it does appear that the defendant is making some effort to gather the information required by the IRS summons, he clearly has not yet purged himself of the contempt. The Court will, however, postpone the date the defendant is to surrender for incarceration. Accordingly, the defendant is hereby ORDERED to surrender himself to the U.S. Marshal for incarceration on October 17, 2005.

IT IS SO ORDERED.



JAMES D. TODD
UNITED STATES DISTRICT JUDGE


DATE



Notice of Distribution

This notice confirms a copy of the document docketed as number 53 in case 1:04-CV-01210 was distributed by fax, mail, or direct printing on August 19, 2005 to the parties listed.

Richard L. Finney
HARDEE MARTIN DAUSTER & DONAHOE
213 E. Lafayette
Jackson, TN 38301

Dashiell C. Shapiro
U.S. Department of Justice
P.O. Box 227
Washington, DC 20044

Charles M. Flesch
US DEPARTMENT OF JUSTICE
P.O. Box 227
Ben Franklin Station
Washington, DC 20044

Honorable James Todd
US DISTRICT COURT